



**Secretary of State  
Business Programs Division**

Business Entities, 1500 11th Street, Sacramento, CA 95814

## **Domestic Nonprofit Corporation Dissolution Filing Requirements**

The voluntary dissolution of a domestic nonprofit corporation is initiated by an election to dissolve. The election to dissolve may be made by the vote or written consent of a majority of all the members of the corporation or, if there are no members, by the board of directors. Following this election the corporation must file documents with the California Secretary of State, as discussed below.

To dissolve, the corporation must file a Certificate of Election to Wind Up and Dissolve (Form ELEC NP) prior to or together with a Certificate of Dissolution (Form DISS NP). However, if the election to dissolve is made by the vote of all the members, or if the corporation has no members, by the vote of all the directors, only the Certificate of Dissolution is required to be filed. (California Corporations Code sections [6611](#), [8611](#), [9680](#) or [12631](#) (Certificate of Election to Wind Up and Dissolve) and [6615](#), [8615](#), [9680](#) or [12635](#) (Certificate of Dissolution).)

### **Additional Requirements**

- Public benefit or religious corporations: If the dissolving corporation is a public benefit or religious corporation, the Certificate of Dissolution must be accompanied by a letter from the California Attorney General's office that either waives objections to the distribution of the corporation's assets pursuant to California Corporations Code section [6716\(c\)](#) or confirms that the corporation has no assets. (California Corporations Code sections [6615](#) and [9680](#).)

Note: The dissolving corporation does not need the letter from the California Attorney General's office if the corporation: (1) is a committee, as defined by California Government Code section [82013](#); (2) has filed any statement pursuant to the California Government Code, commencing with Section [84200](#); (3) is exempt from the supervisory authority of the Attorney General pursuant to California Government Code sections [12581](#) and [12583](#); and (4) includes a written statement by the corporation with the Certificate of Dissolution that confirms the corporation meets those requirements.

- Mutual benefit corporations: If the dissolving corporation is a mutual benefit corporation, and that corporation is holding assets in a charitable trust, the distribution of those assets must be approved by the California Attorney General or be made by decree of a superior court. (California Corporations Code section [8716](#).)
- For information about the required letter/approval from the California Attorney General, contact the Office of the Attorney General - Registrar of Charitable Trusts at (916) 445-2021 or go to [oag.ca.gov/charities](http://oag.ca.gov/charities). A written request for the required letter/approval can be mailed to the Registrar of Charitable Trusts, Office of the Attorney General, P.O. Box 903447, Sacramento, California 94203 -4470.

Upon the filing of the Certificate of Dissolution by the California Secretary of State, the corporation will be completely dissolved and its corporate existence will cease in California.

Form ELEC NP, Form DISS NP and filing instructions are enclosed. The forms were created to help entities file the required information; however, any format may be used, provided it meets statutory requirements. For proof of submittal, it is recommended that dissolution documents be sent by Certified Mail with Return Receipt Requested.

Please note: Dissolution documents can be filed only if the status of the corporation is active on the records of the California Secretary of State. The status of the corporation can be checked online on the Secretary of State's Business Search at [kepler.sos.ca.gov/](http://kepler.sos.ca.gov/).



ELEC NP

# State of California

## Secretary of State

### Domestic Nonprofit Corporation Certificate of Election to Wind Up and Dissolve

NOTE: To complete the dissolution process, the corporation must also file a Certificate of Dissolution (Form DISS NP).

**There is no fee for filing a Certificate of Election To Wind Up and Dissolve.**

**Important – Read instructions before completing this form.**

This Space For Filing Use Only

1. **Corporate Name** – Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.

2. **Required Statement** – The following statement is required by statute and should not be altered.

The corporation has elected to wind up and dissolve.

3. **Election** – Check the applicable statement. Note: Only one box may be checked.

- ☐ The election was made by the vote of \_\_\_\_\_ members of the corporation, constituting a majority of all the members.  
(number of members)
- ☐ The election was made by the board of directors together with the vote of a majority of the members voting on the election to dissolve and in accordance with California Corporations Code section 5034 or 12224.
- ☐ The corporation has no members; the election was made by the board of directors of the corporation.

4. **Signatory Authority** – Check the applicable statement. Note: Only one box may be checked.

- ☐ The undersigned constitutes the sole director or a majority of the directors now in office of the above-named corporation.
- ☐ The undersigned constitute the chair of the board, president or vice president **and** the secretary, chief financial officer, treasurer, assistant secretary or assistant treasurer of the above-named corporation.
- ☐ The undersigned constitute(s) the member(s) authorized to execute this certificate by approval of a majority of all members.

5. **Verification and Execution** – If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to this certificate. Any attachments to this certificate are incorporated herein by this reference.

I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Director, Officer or Member

\_\_\_\_\_  
Type or Print Name of Director, Officer or Member

\_\_\_\_\_  
Signature of Director, Officer or Member

\_\_\_\_\_  
Type or Print Name of Director, Officer or Member

\_\_\_\_\_  
Signature of Director or Member

\_\_\_\_\_  
Type or Print Name of Director or Member

## Instructions for Completing the Certificate of Election to Wind Up and Dissolve (Form ELEC NP)

**Where to File:** For easier completion, this form is available on the California Secretary of State's website at [www.sos.ca.gov/business/be/forms.htm](http://www.sos.ca.gov/business/be/forms.htm) and can be completed online and printed to mail. The completed form can be mailed to Secretary of State, Document Filing Support Unit, 1500 11th Street, 3rd Floor, Sacramento, CA 95814 or delivered in person (drop off) to the Sacramento office. If you are not completing this form online, please type or legibly print in black or blue ink. This form is filed only in the Sacramento office.

For proof of submittal, it is recommended that the Certificate of Election to Wind Up and Dissolve be sent by Certified Mail with Return Receipt Requested. To facilitate the processing of documents mailed to the California Secretary of State, a letter referencing the corporate name and number as well as the sender's name, return address and telephone number should be included with the submittal.

**Legal Authority:** Statutory filing provisions are found in California Corporations Code sections [6611](#), [8611](#), [9680](#) and [12631](#). All statutory references are to the California Corporations Code, unless otherwise stated.

- The Certificate of Election to Wind Up and Dissolve **is required** when the election to dissolve was approved by less than 100 percent of the members, or if the corporation has no members, by less than 100 percent of the directors. To complete the dissolution process the corporation must also file a [Certificate of Dissolution](#) pursuant to Section 6615, 8615, 9680 or 12635. Note: The corporation will not be completely dissolved until the Certificate of Dissolution is filed.
- The Certificate of Election to Wind Up and Dissolve **is not required** when the election to dissolve was approved by 100 percent of the members, or if the corporation has no members, by 100 percent of the directors, and if a statement to that effect is included in the Certificate of Dissolution.
- Before submitting dissolution documents to the California Secretary of State, it is recommended that you consult with a private attorney to ensure that all issues are appropriately addressed.

**Fees:** There is no fee for filing a Certificate of Election to Wind Up and Dissolve. However, a non-refundable \$15.00 special handling fee is applicable for processing documents delivered in person (drop off) at the Sacramento office. The preclearance and/or expedited filing of a document within a guaranteed time frame can be requested for an additional non-refundable fee in lieu of the special handling fee. For detailed information about preclearance and expedited filing services, go to [www.sos.ca.gov/business/be/service-options.htm](http://www.sos.ca.gov/business/be/service-options.htm). The special handling fee or preclearance and expedited filing services are not applicable to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

**Copies:** To get a copy of the filed document, include a separate request and payment for copy fees when the document is submitted. Copy fees are \$1.00 for the first page and \$.50 for each additional page. For certified copies, there is an additional \$5.00 certification fee, per copy.

### Complete the Certificate of Election to Wind Up and Dissolve as follows:

- Item 1.** Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.
- Item 2.** This statement is required by statute and should not be altered.
- Item 3.** Check the box next to the applicable statement. Only one box may be checked. If the first box is checked, specify the number of members voting for the election to dissolve in the space provided.
- Item 4.** Check the box next to the applicable statement. Only one box may be checked.
- Item 5.** If the first box of Item 4 was checked, the certificate must be dated, signed and verified under penalty of perjury by a majority of the directors of the corporation now in office or by the sole director, if there is only one.
- If the second box of Item 4 was checked, the certificate must be dated, signed and verified under penalty of perjury by two of the corporate officers authorized by Section [5062](#) or [12241](#) (i.e., the chair of the board, the president or any vice president **and** by the secretary, the chief financial officer, the treasurer or any assistant secretary or assistant treasurer).
- If the third box of Item 4 was checked, the certificate must be dated, signed and verified under penalty of perjury by the member(s) authorized to execute this certificate by approval of a majority of all members.
- If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to the certificate. All attachments should be 8½" x 11", one-sided and legible.



DISS NP

# State of California

## Secretary of State

### Domestic Nonprofit Corporation Certificate of Dissolution

There is no fee for filing a Certificate of Dissolution.  
Important – Read instructions before completing this form.

This Space For Filing Use Only

1. **Corporate Name** – Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.

2. **Required Statements** – The following statements are required by statute and should not be altered.

All final returns required under the California Revenue and Taxation Code have been or will be filed with the California Franchise Tax Board. The corporation has been completely wound up and is dissolved.

3. **Debts and Liabilities** – Check the applicable statement. Note: Only one box may be checked.

- ☐ The corporation's known debts and liabilities have been actually paid.
- ☐ The corporation's known debts and liabilities have been paid as far as its assets permitted.
- ☐ The corporation's known debts and liabilities have been adequately provided for by their assumption and the name and address of the assumer is \_\_\_\_\_.
- ☐ The corporation's known debts and liabilities have been adequately provided for as far as its assets permitted.  
(Specify in an attachment to this certificate (incorporated herein by this reference) the provision made and the address of the corporation, person or governmental agency that has assumed or guaranteed the payment, or the name and address of the depository with which deposit has been made or other information necessary to enable creditors or others to whom payment is to be made to appear and claim payment.)
- ☐ The corporation never incurred any known debts or liabilities.

4. **Assets** – Mutual Benefit or Consumer Cooperative Corporations ONLY: Check the applicable statement. Note: Only one box may be checked. If the corporation is a public benefit or religious corporation, leave Item 4 blank and attach to this Certificate of Dissolution a letter from the California Attorney General's office waiving objections to the distribution of the corporation's assets pursuant to California Corporations Code section 6716(c) or confirming the corporation has no assets (see instructions).

- ☐ The known assets have been distributed to the persons entitled thereto. ☐ The corporation never acquired any known assets.

5. **Election** – Check the "YES" or "NO" box as applicable. Note: If the "NO" box is checked, a Certificate of Election to Wind Up and Dissolve pursuant to California Corporations Code section 1901, 6611, 8611, 9680 or 12631 must be filed prior to or together with this Certificate of Dissolution.

The election to dissolve was made by the vote of all the members of the corporation or the corporation has no members and the election was made by the vote of all the directors of the corporation. ☐ YES ☐ NO

6. **Verification and Execution** – If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to this certificate. Any attachments to this certificate are incorporated herein by this reference.

The undersigned constitute(s) the sole director or a majority of the directors now in office. I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Director

\_\_\_\_\_  
Type or Print Name of Director

\_\_\_\_\_  
Signature of Director

\_\_\_\_\_  
Type or Print Name of Director

\_\_\_\_\_  
Signature of Director

\_\_\_\_\_  
Type or Print Name of Director

## Instructions for Completing the Certificate of Dissolution (Form DISS NP)

**Where to File:** For easier completion, this form is available on the California Secretary of State's website at [www.sos.ca.gov/business/be/forms.htm](http://www.sos.ca.gov/business/be/forms.htm) and can be completed online and printed to mail. The completed form can be mailed to Secretary of State, Document Filing Support Unit, 1500 11th Street, 3rd Floor, Sacramento, CA 95814 or delivered in person (drop off) at the Sacramento office. If you are not completing this form online, please type or legibly print in black or blue ink. This form is filed only in the Sacramento office.

For proof of submittal, it is recommended that the Certificate of Dissolution be sent by Certified Mail with Return Receipt Requested. To facilitate the processing of documents mailed to the California Secretary of State, a letter referencing the corporate name and number as well as the sender's name, return address and telephone number should be included with the submittal.

**Legal Authority:** Statutory filing provisions are found in California Corporations Code sections [6615](#), [8615](#), [9680](#) and [12635](#). All statutory references are to the California Corporations Code, unless otherwise stated.

- The Certificate of Dissolution must be filed after or together with a [Certificate of Election to Wind Up and Dissolve](#) pursuant to Section 6611, 8611, 9680 or 12631. However, if the election to dissolve was made by the vote of all the members or, if the corporation has no members, by the vote of all the directors, only the Certificate of Dissolution is required to be filed.
- Upon filing the Certificate of Dissolution the corporation will be dissolved and its powers, rights and privileges will cease.
- Before submitting dissolution documents to the California Secretary of State, it is recommended that you consult with a private attorney to ensure that all issues are appropriately addressed.

**Additional Requirement (public benefit and religious corporations):** If the dissolving corporation is a public benefit or religious corporation, the Certificate of Dissolution must be accompanied by a letter from the California Attorney General's office that either waives objections to the distribution of the corporation's assets pursuant to California Corporations Code section [6716\(c\)](#) or confirms that the corporation has no assets. (Sections 6615 and 9680.) For information about the required letter, contact the Office of the Attorney General - Registrar of Charitable Trusts at (916) 445-2021 or go to [oag.ca.gov/charities](http://oag.ca.gov/charities). A written request for the required letter can be mailed to the Registrar of Charitable Trusts, Office of the Attorney General, P.O. Box 903447, Sacramento, California 94203-4470.

Note: The dissolving corporation does not need the letter from the California Attorney General's office if the corporation: **(1)** is a committee, as defined by California Government Code section [82013](#); **(2)** has filed any statement pursuant to the California Government Code, commencing with Section [84200](#); **(3)** is exempt from the supervisory authority of the Attorney General pursuant to California Government Code sections [12581](#) and [12583](#); and **(4)** includes a written statement by the corporation with the Certificate of Dissolution that confirms the corporation meets those requirements.

**Fees:** There is no fee for filing a Certificate of Dissolution. However, a non-refundable \$15.00 special handling fee is applicable for processing documents delivered in person (drop off) at the Sacramento office. The preclearance and/or expedited filing of a document *within a guaranteed time frame* can be requested for an additional non-refundable fee in lieu of the special handling fee. For detailed information about preclearance and expedited filing services, go to [www.sos.ca.gov/business/be/service-options.htm](http://www.sos.ca.gov/business/be/service-options.htm). The special handling fee or preclearance and expedited filing services are not applicable to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

**Copies:** To get a copy of the filed document, include a separate request and payment for copy fees when the document is submitted. Copy fees are \$1.00 for the first page and \$.50 for each additional page. For certified copies, there is an additional \$5.00 certification fee, per copy.

### Complete the Certificate of Dissolution as follows:

- Item 1.** Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.
- Item 2.** These statements are required by statute and should not be altered. For information regarding final tax returns, contact the Exempt Organization Unit of the California Franchise Tax Board at (916) 845-4171 or go to [https://www.ftb.ca.gov](http://https://www.ftb.ca.gov).
- Item 3.** Check the box next to the applicable statement. Only one box may be checked. If the third box is checked, specify the name and address of the assumer in the space provided. If the fourth box is checked, specify in an attachment to this certificate, the provision made and the address of the corporation, person or governmental agency that has assumed or guaranteed the payment, or the name and address of the depository with which deposit has been made or other information necessary to enable creditors or others to whom payment is to be made to appear and claim payment.
- Item 4.** Mutual Benefit or Consumer Cooperative Corporations ONLY: Check the box next to the applicable statement. Only one box may be checked.
- Item 5.** Check the appropriate box. Only one box may be checked. NOTE: If the election to dissolve was not made by the vote of all the members, or if the corporation has no members, by the vote of all the directors, a [Certificate of Election to Wind Up and Dissolve](#) (Form ELEC NP) must be filed prior to or together with the Certificate of Dissolution.
- Item 6.** The certificate must be dated, signed and verified under penalty of perjury by a majority of the directors of the corporation now in office or by the sole director, if there is only one.  
  
If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to the certificate. All attachments should be 8½" x 11", one-sided and legible.